



General Assembly

Substitute Bill No. 918

January Session, 2017

* SB00918VA 030617 *

**AN ACT CONCERNING A MUNICIPAL OPTION PROPERTY TAX
EXEMPTION FOR GOLD STAR PARENTS AND SPOUSES.**

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. (NEW) (*Effective October 1, 2017, and applicable to assessment*
2 *years commencing on or after October 1, 2017*) (a) (1) Except as provided
3 in subdivision (2) of this subsection, any municipality, upon approval
4 by its legislative body, may provide that any parent whose child was
5 killed in action, or the surviving spouse of a person who was killed in
6 action, while performing active military duty with the armed forces, as
7 defined in subsection (a) of section 27-103 of the general statutes,
8 which parent or surviving spouse is a resident of such municipality,
9 shall be entitled to an exemption from property tax, provided such
10 parent's or surviving spouse's qualifying income does not exceed (A)
11 the maximum amount applicable to an unmarried person as provided
12 under section 12-81l of the general statutes, or (B) an amount
13 established by the municipality, not exceeding the maximum amount
14 under section 12-81l of the general statutes by more than twenty-five
15 thousand dollars. The exemption provided for under this section shall
16 be applied to the assessed value of an eligible parent's or surviving
17 spouse's property and, at the municipality's option, may be in an
18 amount up to twenty thousand dollars or in an amount up to ten per
19 cent of such assessed value.

20 (2) If both parents of any such child killed in action while
21 performing active military duty with the armed forces are domiciled
22 together, only one such parent shall be entitled to an exemption from
23 property tax provided for under this section.

24 (b) (1) Any parent whose child was killed in action, or the surviving
25 spouse of a person who was killed in action, while performing active
26 military duty with the armed forces and who claims an exemption
27 from taxation under this section shall give notice to the town clerk of
28 such municipality that he or she is entitled to such exemption.

29 (2) Any such parent or surviving spouse submitting a claim for such
30 exemption shall be required to file an application, on a form prepared
31 for such purpose by the assessor, not later than the assessment date
32 with respect to which such exemption is claimed, which application
33 shall include at least two affidavits of disinterested persons showing
34 that the deceased child or person was performing such active military
35 duty, that such deceased child or person was killed in action while
36 performing such active military duty and the relationship of such
37 deceased child to such parent, or such deceased person to such
38 surviving spouse, provided the assessor may further require such
39 parent or surviving spouse to be examined by such assessor under
40 oath concerning such facts. Each such application shall include a copy
41 of such parent's or surviving spouse's federal income tax return, or in
42 the event such a return is not filed such evidence related to income as
43 may be required by the assessor, for the tax year of such parent or
44 surviving spouse ending immediately prior to the assessment date
45 with respect to which such exemption is claimed. Such town clerk shall
46 record each such affidavit in full and shall list the name of such parent
47 or surviving spouse claimant, and such service shall be performed by
48 such town clerk without remuneration. No assessor, board of
49 assessment appeals or other official shall allow any such claim for
50 exemption unless evidence as herein specified has been filed in the
51 office of such town clerk. When any such parent or surviving spouse
52 has filed for such exemption and received approval for the first time,

53 such parent or surviving spouse shall be required to file for such
54 exemption biennially thereafter, subject to the provisions of subsection
55 (c) of this section.

56 (3) The assessor of such municipality shall annually make a certified
57 list of all such parents or surviving spouses who are found to be
58 entitled to exemption under the provisions of this section, which list
59 shall be filed in the town clerk's office, and shall be prima facie
60 evidence that such parents or surviving spouses whose names appear
61 thereon are entitled to such exemption as long as they continue to
62 reside in such municipality and as long as the legislative body of such
63 municipality continues to provide for such exemption, subject to the
64 provisions of subsection (c) of this section. Such assessor may, at any
65 time, require any such parent or surviving spouse to appear before
66 such assessor for the purpose of furnishing additional evidence,
67 provided, any such parent or surviving spouse who by reason of
68 disability is unable to so appear may furnish such assessor a statement
69 from such parent's or surviving spouse's attending physician or an
70 advanced practice registered nurse certifying that such parent or
71 surviving spouse is totally disabled and is unable to make a personal
72 appearance and such other evidence of total disability as such assessor
73 may deem appropriate.

74 (4) No such parent or surviving spouse may receive such exemption
75 until such parent or surviving spouse has proven his or her right to
76 such exemption in accordance with the provisions of this section,
77 together with such further proof as may be necessary under said
78 provisions. Exemptions so proven shall take effect on the next
79 succeeding assessment day.

80 (c) Any such parent or surviving spouse who has submitted an
81 application and been approved in any year for the exemption provided
82 in this section shall, in the year immediately following approval, be
83 presumed to be qualified for such exemption. During the year
84 immediately following such approval, the assessor shall notify, in
85 writing, each parent or surviving spouse presumed to be qualified

86 pursuant to this subsection. If any such parent or surviving spouse has
87 qualifying income in excess of the maximum allowed under subsection
88 (a) of this section, such parent or surviving spouse shall notify the
89 assessor on or before the next filing date for such exemption and shall
90 be denied such exemption for the assessment year immediately
91 following and for any subsequent year until such parent or surviving
92 spouse has reapplied and again qualified for such exemption. Any
93 such parent or surviving spouse who fails to notify the assessor of such
94 disqualification shall make payment to the municipality in the amount
95 of property tax loss related to such exemption improperly taken.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>October 1, 2017, and applicable to assessment years commencing on or after October 1, 2017</i>	New section

Statement of Legislative Commissioners:

The title was changed for accuracy.

VA *Joint Favorable Subst.*